

WINDELS MARX LANE & MITTENDORF, LLP

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Charles E. Simpson (CES-2130)

Proposed Attorneys for Source Enterprises, Inc.,
Debtor-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re: : Involuntary Chapter 7
: Case No. 06-11707 (AJG)
:
SOURCE ENTERPRISES, INC., :
:
Debtor. :
:
-----X

**TO: HONORABLE ARTHUR J. GONZALEZ,
UNITED STATES BANKRUPTCY JUDGE**

AFFIDAVIT IN ACCORDANCE WITH LOCAL RULE 2014-1

STATE OF NEW YORK)
: ss.:
COUNTY OF NEW YORK)

CHARLES E. SIMPSON, being duly sworn, deposes and says:

1. I am a member of the Bar of the United States District Court for the Southern and Eastern Districts of New York, the United States Court of Appeals for the Second Circuit, duly admitted to practice before the Courts of the State of New York and a member of the firm of Windels Marx Lane & Mittendorf, LLP ("Windels Marx"), which maintains its principal office at 156 West 56th Street, New York, New York 10019.

2. It is proposed that Windels Marx be retained as counsel to Source Enterprises, Inc., Debtor-in-Possession (the "Debtor"), to render customary services required in a chapter 7, to-be-converted to chapter 11, case.

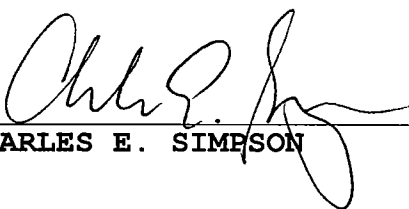
3. On July 27, 2006, an involuntary petition for relief under chapter 7 of Title 11 of the United States Code (the "Bankruptcy Code") was filed by three (3) of the Debtor's creditors in the United States Bankruptcy Court for the Southern District of New York. The instant Application seeks the retention of Windels Marx as counsel for the Debtor in that involuntary chapter 7 case which, simultaneously with this application, the Debtor is seeking to convert to a chapter 11 case.

4. To the best of my knowledge, information and belief, neither Windels Marx, nor I: (i) hold or represent, and will not represent, any interest adverse to the estate; (ii) have any connection with the Debtor, any of its creditors or parties-in-interest, or their respective attorneys and accountants, except as set forth below; or (iii) have any connection with the United States Trustee or any person employed in the Office of the United States Trustee. Windels Marx has represented the Debtor and Black Enterprise/Greenwich Street Corporate Partners, L.P. and the members of its board of

directors in a third party action pending in the Supreme Court of the State of New York, County of New York. Windels Marx currently represents the Debtor in several actions pending in both the Supreme Court of the State of New York, County of New York, and the Civil Court of the State of New York, County of New York, as well as the United States Bankruptcy Court for the District of New Jersey. All of the above-mentioned actions, except the David Mays chapter 7 case, are stayed by operation of law.

5. Windels Marx has not received any payment from the Debtor nor from any other source in connection with Windels Marx' retention in the instant chapter 11 case.

6. Windels Marx will be paid for legal services and reimbursement of disbursements only after it files an appropriate application, this Court conducts a hearing on notice and, thereafter, approves payment of said compensation and reimbursement of expenses.



CHARLES E. SIMPSON

Sworn to before me this
17th day of August, 2006



Notary Public

DEREK ETHERIDGE
Notary Public, State of New York
No. 02-ET6118250
Qualified in New York County
My Commission Expires 11/01/2008